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**CAMERON PARISH SHERIFF  
(AS EX-OFFICIO TAX COLLECTOR)**

Cameron, Louisiana

**Financial Report**

**Year Ended June 30, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-14-05

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## INDEPENDENT AUDITOR'S REPORT

\* A Professional Accounting Corporation

The Honorable Theos Duhon  
Cameron Parish Sheriff  
Cameron, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff, a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2005, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff as of June 30, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated September 8, 2005 on our consideration of the Cameron Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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The required supplementary information on page 27 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Cameron Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cameron Parish Sheriff's basic financial statements. The other supplementary information on pages 30 through 33 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
September 8, 2005

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Statement of Net Assets  
June 30, 2005

	<u>Governmental Activities</u>
 ASSETS	
Current assets:	
Cash	\$ 181
Interest-bearing deposits	2,046,537
Receivables	61,142
Due from other governmental units	47,153
Prepaid items	<u>110,024</u>
Total current assets	2,265,037
 Noncurrent assets:	
Capital assets, net	<u>634,947</u>
 TOTAL ASSETS	 <u>2,899,984</u>
 LIABILITIES	
Accounts and other payables	<u>45,716</u>
 NET ASSETS	
Invested in capital assets	634,937
Unrestricted	<u>1,896,621</u>
TOTAL NET ASSETS	<u>\$2,854,268</u>

The accompanying notes are an integral part of the basic financial statements.

**Statement of Activities**  
**Year Ended June 30, 2005**

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

## **MAJOR FUND DESCRIPTION**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Balance Sheet - Governmental Fund  
General Fund  
June 30, 2005

ASSETS

Cash	\$ 181
Interest-bearing deposits	2,046,537
Receivables	61,142
Due from other governmental agencies	47,153
Prepaid items	<u>110,024</u>
Total assets	<u>\$2,265,037</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 45,716
Fund balance:	
Reserved for prepaid items	110,024
Unreserved, undesignated	<u>2,109,297</u>
Total fund balance	<u>2,219,321</u>
Total liabilities and fund balance	<u>\$2,265,037</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
June 30, 2005

Total fund balance for governmental fund at June 30, 2005		\$2,219,321
Cost of capital assets at June 30, 2005	\$1,653,416	
Less: Accumulated depreciation	<u>(1,018,469)</u>	
Capital assets, net		<u>634,947</u>
Net assets at June 30, 2005		<u>\$2,854,268</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund - General Fund  
Year Ended June 30, 2005

Revenues:	
Ad valorem taxes	\$3,203,233
Intergovernmental revenues -	
Federal grants	73,233
State grants - state revenue sharing (net)	67,998
State supplemental pay	180,111
Other	168,043
Fees, charges, and commissions for services -	
Commissions on licenses, taxes, etc.	42,878
Fines and forfeitures	28,850
Civil and criminal fees	61,744
Court costs and attendance	28,033
Feeding, keeping, and transporting prisoners	95,894
Other	51,323
Interest income	35,166
Total revenues	<u>4,036,506</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	2,457,474
Operating services	690,541
Operations and maintenance	579,734
Capital outlay	93,474
Total expenditures	<u>3,821,223</u>
Excess of revenues over expenditures	215,283
Other financing sources:	
Sale of vehicles	<u>11,901</u>
Excess of revenues and other financing sources over expenditures	227,184
Fund balance, beginning	<u>1,992,137</u>
Fund balance, ending	<u>\$2,219,321</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of Governmental Fund  
to the Statement of Activities  
Year Ended June 30, 2005

Total net change in fund balance for the year ended June 30, 2005 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 227,184
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	93,474
Add: Donation of capital assets	257,285
Less: Depreciation expense for year ended June 30, 2005	(212,065)
Less: Loss on disposal of assets	<u>(42,468)</u>
Total changes in net assets for the year ended June 30, 2005 per Statement of Activities	<u>\$ 323,410</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Statement of Fiduciary Net Assets and Liabilities  
Fiduciary Funds - Agency Funds  
June 30, 2005

ASSETS

Assets:

Cash	\$ 845
Interest-bearing deposits	<u>5,915,727</u>

Total assets	<u>\$5,916,572</u>
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LIABILITIES

Liabilities:

Due to other taxing bodies	\$5,915,727
Due to inmates	<u>845</u>

Total liabilities	<u>\$5,916,572</u>
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The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the Cameron Parish Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statements No. 14 and No. 39 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and;
  - a. The ability of the police jury to impose its will on that organization and/or;



CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

- b. *The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.*
- 2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Police Jury maintains the Sheriff's office and provides funds for various operations of the parish jail, the sheriff was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sheriff and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation

The accompanying basic financial statements of the Cameron Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

**Governmental Fund –**

**General Fund –** This fund is the primary operating fund of the sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy.

**Fiduciary Funds -**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1 of the subsequent year. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

D. Budgets and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market. See Note (2) for other GASB No. 3 disclosures.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 or fewer days, they are classified as cash equivalents.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

H. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

I. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2005.

J. Capital Assets

Capital assets, which include buildings, furniture, fixtures, equipment, and vehicles, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Vehicles	5
Office furniture	5-10
Equipment	5-10

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

K. Vacation and Sick Leave

All full-time employees of the Sheriff's office earn from 5 to 28 days of vacation leave and from 6 to 12 days of sick leave each year, depending on their length of service. Vacation and sick leave cannot be accumulated, and upon resignation or retirement, unused leave is forfeited. At June 30, 2005, the Sheriff has no accumulated and vested benefits relating to vacation and sick leave which requires accrual or disclosure to conform with generally accepted accounting principles.

L. Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

M. Fund Equity

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. At June 30, 2005, fund balance – reserved for prepaid expenditures totaled \$110,024.

N. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

O. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2005, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$7,963,290, as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ 181	\$ 845	\$ 1,026
Interest-bearing deposits	<u>2,046,537</u>	<u>5,915,727</u>	<u>7,962,264</u>
Total	<u>\$2,046,718</u>	<u>\$5,916,572</u>	<u>\$7,963,290</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2005, are secured as follows:

Bank balances	<u>\$8,027,606</u>
Federal deposit insurance	300,000
Pledged securities (category 3)	<u>7,727,606</u>
Total	<u>\$8,027,606</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

See Note (1) E for other GASB No. 3 disclosures.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Cameron Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2005, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 21.38 mills on property with net assessed valuations totaling \$150,017,464.

Total law enforcement taxes levied during 2005 were \$3,481,443, and \$3,288,752. There were no taxes receivable at June 30, 2005.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2005, consist of the following:

State and local grants	\$34,627
Maintenance of prisoners	<u>12,526</u>
	<u>\$47,153</u>

(5) Capital Assets

Capital asset activity for the year ended June 30, 2005 was as follows:

	Balance 6/30/2004	Additions	Deletions	Balance 6/30/2005
<u>Governmental activities:</u>				
Vehicles, furniture, and equipment	\$1,542,444	\$ 350,759	\$(239,787)	\$1,653,416
Less: accumulated depreciation	<u>(1,003,723)</u>	<u>(212,065)</u>	<u>197,319</u>	<u>(1,018,469)</u>
Net capital assets	<u>\$ 580,478</u>	<u>\$ 138,694</u>	<u>\$ (42,468)</u>	<u>\$ 634,947</u>

Depreciation expense in the amount of \$212,065 was charged to public safety.

(6) Pension Plan

Substantially all employees of the Cameron Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (retirement system).

Plan Description - The Cameron Parish Sheriff contributes to the retirement system, a cost-sharing, multiple-employer defined benefit plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute



CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana.

The retirement system issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136, or by calling (337) 362-3191.

Funding Policy - Plan members are required to contribute 10.00% of their annual covered salary and the Cameron Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.75% of annual covered payroll. The contribution requirements of plan members and the Cameron Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Cameron Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2005, 2004, and 2003, were \$209,392, \$212,932, and \$174,991, respectively.

(7) Deferred Compensation Plan

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with the Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Sheriff employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

(8) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

Balances, June 30, 2004	\$ -	\$ 5,622,983	\$ 192,601	\$ 373	\$ 5,815,957
Additions	139,926	24,442,970	571,272	39,111	25,193,279
Reductions	<u>(139,926)</u>	<u>(24,346,477)</u>	<u>(567,622)</u>	<u>(38,639)</u>	<u>(25,092,664)</u>
Balances, June 30, 2005	<u>\$ -</u>	<u>\$ 5,719,476</u>	<u>\$ 196,251</u>	<u>\$ 845</u>	<u>\$ 5,916,572</u>

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(9) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the tax collector fund at June 30, 2005, includes \$5,064,537 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(10) Litigation and Claims

At June 30, 2005, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(11) Postretirement Health Care Benefits

The Sheriff provides certain health care benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company with the monthly premium paid by the Sheriff. The Sheriff's cost of providing retiree's health care benefits is recognized as an expenditure when the monthly premiums are paid. For the year ended June 30, 2005, the amount of retiree benefits totaled \$37,420.

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist, and collision; surety bond coverage; and marine liability. In addition to the above policies, the sheriff maintains a public officials liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

(13) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Cameron Parish Government. These expenditures are not included in the accompanying financial statements.

(14) Subsequent events – Hurricane Rita

During September 2005, Hurricane Rita devastated Cameron Parish. The Sheriff estimates losses to the department to be in excess of \$400,000. The Sheriff anticipates the majority of this loss to be recovered through Federal and State grants. Any remaining loss will be assumed by the Sheriff's general fund. At the present time the total loss to the Sheriff and the amount of reimbursements is unknown.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(15) Interfund Receivables and Payables

Interfund receivables and payables consisted of amounts due to/from other funds for fees for services performed. They consisted of the following at June 30, 2005:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$25,993	\$ -
Agency Funds:		
Tax Collector Fund	-	23,669
Bond Fund	-	2,324
	<u>\$25,993</u>	<u>\$25,993</u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**

CAMERON PARISH SHERIFF  
Cameron, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2005  
With Comparative Actual Amounts for Year Ended June 30, 2004

	2005			Variance	2004
	Budget			Positive	Actual
	Original	Final	Actual	(Negative)	
Revenues:					
Ad valorem taxes	\$3,075,000	\$3,145,000	\$3,203,233	\$ 58,233	\$3,028,662
Intergovernmental revenues -					
Federal grants	70,000	47,515	73,233	25,718	25,936
State grants - state revenue sharing (net)	68,000	67,997	67,998	1	68,015
State supplemental pay	200,000	180,000	180,111	111	189,041
Other	84,500	120,772	168,043	47,271	114,585
Fees, charges, and commissions for services -					
Commissions on licenses, taxes, etc.	27,000	27,000	42,878	15,878	35,246
Fines and forfeitures	35,000	32,000	28,850	(3,150)	26,795
Civil and criminal fees	60,000	60,000	61,744	1,744	48,683
Court costs and attendance	28,000	33,000	28,033	(4,967)	22,305
Feeding, keeping, and transporting prisoners	78,000	91,000	95,894	4,894	58,668
Other	17,300	39,500	51,323	11,823	21,773
Interest income	15,000	18,000	35,166	17,166	14,724
Total revenues	<u>3,757,800</u>	<u>3,861,784</u>	<u>4,036,506</u>	<u>174,722</u>	<u>3,654,433</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	2,559,061	2,450,023	2,457,474	(7,451)	2,635,296
Operating services	660,000	762,500	690,541	71,959	637,228
Operations and maintenance	427,650	548,950	579,734	(30,784)	525,375
Capital outlay	117,500	83,854	93,474	(9,620)	150,532
Total expenditures	<u>3,764,211</u>	<u>3,845,327</u>	<u>3,821,223</u>	<u>24,104</u>	<u>3,948,431</u>
Excess (deficiency) of revenues over expenditures	(6,411)	16,457	215,283	198,826	(293,998)
Other financing sources:					
Sale of vehicles	<u>1,000</u>	<u>10,301</u>	<u>11,901</u>	<u>1,600</u>	<u>1,245</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(5,411)	26,758	227,184	200,426	(292,753)
Fund balance, beginning	<u>1,992,137</u>	<u>1,992,137</u>	<u>1,992,137</u>	-	<u>2,284,890</u>
Fund balance, ending	<u>\$1,986,726</u>	<u>\$2,018,895</u>	<u>\$2,219,321</u>	<u>\$ 200,426</u>	<u>\$1,992,137</u>

**OTHER SUPPLEMENTARY  
INFORMATION**

## **OTHER FINANCIAL INFORMATION**

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
General Fund

Budgetary Comparison Schedule - Expenditures  
Year Ended June 30, 2005  
With Comparative Actual Amounts for Year Ended June 30, 2004

	2005			Variance	2004
	Budget			Favorable	
	Original	Final	Actual	(Unfavorable)	Actual
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 115,061	\$ 109,582	\$ 109,558	\$ 24	\$ 109,582
Deputies' salaries	2,150,000	2,030,000	2,026,577	3,423	2,194,654
Deferred compensation	85,000	82,810	85,935	(3,125)	88,495
Pension and payroll taxes	209,000	227,631	235,404	(7,773)	242,565
Total personal services and related benefits	2,559,061	2,450,023	2,457,474	(7,451)	2,635,296
Operating services:					
Hospitalization insurance	425,000	372,000	370,061	1,939	400,787
Auto insurance	70,000	170,000	107,092	62,908	67,959
Deputy liability insurance	165,000	183,000	175,968	7,032	168,482
Other insurance	-	37,500	37,420	80	-
Total operating services	660,000	762,500	690,541	71,959	637,228
Operations and maintenance:					
Auto fuel and oil	120,000	135,000	153,188	(18,188)	144,831
Auto and equipment repair and maintenance	117,000	133,500	176,239	(42,739)	137,665
Deputy uniforms, supplies, and training	26,500	21,350	28,863	(7,513)	29,455
Office supplies and expenses	37,500	80,390	51,617	28,773	40,125
Telephone	31,000	35,000	38,789	(3,789)	36,046
Prisoner feeding, maintenance, and transporting	38,200	56,200	57,580	(1,380)	42,217
Accounting and legal	19,000	21,850	21,299	551	22,526
Criminal investigations	5,000	6,000	7,611	(1,611)	7,254
Community services	11,500	9,600	12,253	(2,653)	16,939
Other	21,950	50,060	32,295	17,765	48,317
Total operations and maintenance	427,650	548,950	579,734	(30,784)	525,375
Capital outlay:					
Vehicles and equipment	117,500	83,854	93,474	(9,620)	150,532
Total expenditures	\$3,764,211	\$3,845,327	\$3,821,223	\$ 24,104	\$3,948,431



## **AGENCY FUNDS**

### **Sheriff's Fund**

To account for funds held in connection with civil suits, garnishments and sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

### **Tax Collector Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **Bond Fund**

To account for the collection of bonds, fines, and costs and payment of these collections to recipients in accordance with applicable laws.

### **Inmate Fund**

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
Agency Funds

Combining Balance Sheet  
June 30, 2005  
With Comparative Totals for June 30, 2004

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Fund	Totals	
					2005	2004
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ 845	\$ 845	\$ 373
Interest-bearing deposits	-	5,719,476	196,251	-	5,915,727	5,815,584
Total Assets	<u>\$ -</u>	<u>\$ 5,719,476</u>	<u>\$196,251</u>	<u>\$ 845</u>	<u>\$5,916,572</u>	<u>\$5,815,957</u>
<b>LIABILITIES</b>						
Due to taxing bodies and others	\$ -	\$ 5,719,476	\$196,251	\$ -	\$ 5,915,727	\$5,815,584
Due to inmates and others	-	-	-	845	845	373
Total Liabilities	<u>\$ -</u>	<u>\$ 5,719,476</u>	<u>\$196,251</u>	<u>\$ 845</u>	<u>\$5,916,572</u>	<u>\$5,815,957</u>

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 2005  
With Comparative Totals for Year Ended June 30, 2004

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Fund	Totals	
					2005	2004
Balances, beginning of year	\$ -	\$ 5,622,983	\$ 192,601	\$ 373	\$ 5,815,957	\$ 5,802,809
Additions:						
Deposits -						
Sheriff's sales, suits, and seizures	79,159	-	-	-	79,159	76,218
Garnishments	60,767	-	-	-	60,767	41,537
Bonds	-	-	32,150	-	32,150	31,150
Fines, forfeitures and costs	-	-	535,691	-	535,691	525,850
Inmate deposits	-	-	-	39,111	39,111	18,638
Taxes, fees, etc., paid to tax collector	-	24,424,190	-	-	24,424,190	24,183,003
Interest	-	18,780	3,431	-	22,211	14,813
Total additions	<u>139,926</u>	<u>24,442,970</u>	<u>571,272</u>	<u>39,111</u>	<u>25,193,279</u>	<u>24,891,209</u>
Total	<u>139,926</u>	<u>30,065,953</u>	<u>763,873</u>	<u>39,484</u>	<u>31,009,236</u>	<u>30,694,018</u>
Reductions:						
Taxes, fees, etc., distributed to taxing bodies and others	-	16,067,229	-	-	16,067,229	16,322,098
Deposits settled to -						
State agencies	-	4,194	20,538	-	24,732	23,429
Sheriff's General Fund	53,155	3,351,647	85,726	-	3,490,528	3,291,080
Clerk of Court	2,860	-	28,822	-	31,682	34,345
Police Jury	-	4,923,407	213,072	-	5,136,479	4,911,704
District Attorney	-	-	93,426	-	93,426	95,176
Judicial expense fund	-	-	16,365	-	16,365	16,620
Crime lab	-	-	27,726	-	27,726	26,572
Indigent defender board	-	-	81,947	-	81,947	84,680
Litigants, attorneys etc.	83,911	-	-	-	83,911	53,709
Inmate withdrawals	-	-	-	38,639	38,639	18,648
Total reductions	<u>139,926</u>	<u>24,346,477</u>	<u>567,622</u>	<u>38,639</u>	<u>25,092,664</u>	<u>24,878,061</u>
Balances, end of year	\$ -	\$ 5,719,476	\$ 196,251	\$ 845	\$ 5,916,572	\$ 5,815,957

**INTERNAL CONTROL,  
COMPLIANCE  
AND  
OTHER MATTERS**

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Theos Duhon  
Cameron Parish Sheriff  
Cameron, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Cameron Parish Sheriff (the Sheriff), a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2005, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated September 8, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Item 05-1(IC).

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

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### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Sheriff, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
September 8, 2005

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2005

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (6/30/05) --</b>						
<u>Internal Control:</u>						
05-1(IC)	unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A
<b>PRIOR YEAR (6/30/04) --</b>						
04-1(IC)	unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A